

CHAPTER 16

Rules 336 to 338 embody the chief rules laid down by different local Governments regarding the responsibilities of the District and the Treasury Officers under note to Article 261, Civil Account Code. They also include the rules in Articles 261 and 262, Civil Account Code, which lay down the responsibility of the District Officer, and the rule in Article 8 (a), second paragraph of Article 14 and Articles 19 and 20, 260 and rule 2 to Article 267, which fix the Treasury Officer's responsibility.

Rule 339 embodies rule 6 under Article 266, Civil Account Code. This is a counterpart of rule 31 in Chapter II relating to issue of duplicate receipts, as far as the Treasury Officer is concerned.

Rule 340 reproduces the rules in Articles 21 and 273, Civil Account Code, as far as the Treasury is concerned. For Departmental Officers, see rule 13 in Chapter II.

Rule 341 reproduces the treasury aspect of rules 10 and 13 of Chapter II of these Rules.

Rule 342.—The definition of the term "Letter of Credit" as given in the first sentence of note to Article 275, Civil Account Code, and the rule in clause (b) of that Article are reproduced here.

Rule 343 reproduces Articles 277, Civil Account Code, as far as the Provincial Governments are concerned.

Rule 344 is based on a portion of Article 283, Civil Account Code, and the notes thereunder. Exceptions are based on a procedure followed in this province.

Rule 345 is based on a portion of clause (d) and clause (e) with rules under Article 284, Civil Account Code.

Rule 346 is based on the first part of Article 287, Civil Account Code.

Rule 347 follows Article 451, Civil Account Code.

Rules 348 and 349 follow Articles 290 and 291, Civil Account Code respectively.

No. 252

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In the memorandum explanatory of the Financial Rules, *insert* the following after the explanation of rule 156 :—

“ Rule 156-B reproduces paragraph 486 of the Public Works Account Code.”

(F.D. File 2734/541 dated 9th January 1931.)

(Correction No. 252, Financial Publication No. I,
dated 25th April 1931.)

No. 65

Page 230—

In the memorandum explanatory of rule 345, *insert* the following :—

“ The last sentence of this rule is based on G. R. 4876, dated 30th June 1926. ”

(Correction No. 65, Financial Publication No. I, dated
15th May 1928.)

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In the memorandum explanatory of rule 341, *add* the following :—

“ Clause (d) of this rule is based on G. I., F. D., D-4070-F dated 16th August 1927 and D-996-F dated 17th February 1928, printed in the preamble of G. Rs., 5665, dated 12th September 1927 and 9th March 1928. ”

(Correction No. 64, Financial Publication No. I, dated
15th May 1928.)